

UNITED STATES TAX COURT
WASHINGTON, DC 20217

PA

Peter E. Hendrickson & Doreen M. Hendrickson,)	
)	
Petitioners,)	
)	
v.)	Docket No. 6863-14.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This deficiency case is set for trial at the Detroit, Michigan session of the Court scheduled to commence on March 27, 2017. Mr. and Mrs. Hendrickson have sought redetermination of the deficiencies for 2002, 2003, 2004, 2005, and 2006, under section 6213 of Internal Revenue Code.¹

On March 22, 2017, the Hendricksons moved to dismiss the case for lack of jurisdiction. They contend that the neither of the two notices of deficiency that they received is valid. The Tax Court is a court of limited jurisdiction, generally requiring the combination of a valid notice of deficiency and a timely petition to invoke our jurisdiction under section 6213(a). The Hendricksons argue that the notices of deficiency are invalid and, as a result, we lack jurisdiction. Their argument is without merit.

The Hendricksons argue that both notices are invalid because they were “issued by a party not authorized to do so.” They contend that the letters were issued by William England, Territory Manager, Technical Services. They also contend that, based on Delegation Order 4-8. Rev. 1, Territory Managers for Technical Services have not been delegated the authority to issue a notice of deficiency, rendering the notice invalid.

The Hendricksons are cherry-picking what they choose to read from the notices of deficiency. Mr. England’s title is listed at “Territory Manager,

¹ Unless otherwise indicated, all section references are to the Internal Revenue Code in effect at all relevant times.

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Technical Services”, but the notices were explicitly sent on behalf of “Daniel L. Werfel, Acting Commissioner”. And the Department of Treasury has delegated to the Commissioner full responsibility for administering the internal revenue laws.²

Moreover, we have repeatedly held that a statutory notice of deficiency need not be signed by anyone for it to be valid.³ The notices of deficiency at issue in this case adequately informed the Hendricksons that the Commissioner has determined a deficiency, and they filed a timely petition. As such, this Court has jurisdiction to redetermine the deficiency for the years in question. Accordingly, it is

ORDERED that the petitioners’ motion to dismiss for lack of jurisdiction, filed March 22, 2017, is denied.

(Signed) Ronald L. Buch
Judge

Dated: Washington, D.C.
March 24, 2017

² See Treas. Dept. Order No. Order 150-10 (Apr. 22, 1982).

³ See, e.g., Urban v. Commissioner, T.C. Memo 1991-220, aff’d 964 F.2d 888 (9th Cir. 1992) (per curiam); see also Selgas v. Commissioner, 475 F.3d 697 (5th Cir. 2007) (“Like our sister circuits, we conclude that a notice of deficiency is valid as long as it informs a taxpayer that the IRS has determined that a deficiency exists and specifies the amount of the deficiency. The existence of a signature or the identity of any IRS official who provides one, is superfluous.”).